

WAYNE COUNTY HOTEL ROOM RENTAL EXCISE TAX RETURN

INSTRUCTIONS FOR COMPLETION OF FORM 2

- Enter information in the required fields in the appropriate areas at the top of Form 2.
 - Operator's Wayne County Hotel Room Rental Excise Tax Number.
 - Operator's Legal Name, Trade Name, Address, Day Time Telephone Number, Email address.
 - Tax Reporting Period Beginning Date and Ending Date.
-
- Make your check or money order payable -to "Wayne County **Treasurer**". Do not send cash.
 - Sign, title and date the completed Form 2. Mail Form 2, and Forms 3 and Form 4 if applicable, and your payment to the Wayne County Treasurer's Office in the Wayne County Courthouse.
 - Do not report negative amounts on this-return.

Line 1- Enter total gross receipts, rentals, leases, and services both taxable and non-taxable for the period of this return. Do not include tax collected. Do not report negative figures.

Line 2- List total exempt receipts.

Line 3- Compute taxable receipts: Gross receipts minus (-) tax exempt receipts.

Line 4- Enter total amount of-tax actually collected or 3% (.03) of Line 3, whichever is greater.

Line 5- If tax payment is received after day of the month following the close of the previous calendar quarter .75%month late penalty must be included. Example:
After April 25th, July 25th, October 25th, January 25th a late penalty of **75%** per month must be included with tax payment.

Line 6- If any return is filed after the due date, a late filing fee of \$50.00 must be included.

Line 7- List permanent residents' credit. See "County of Wayne Hotel Room Rental Excise Tax Rules and Regulations as of August 1, 2005",Part II, Section D. Permanent Residents, 1. General; and 2. Procedure for Credits. Completed Forms 3 and Form 4 must be submitted to verify permanent residents' credit.

Line 8- Total payment due to the Wayne County Treasurer. Line 4 plus (+) Line 5 plus (+) Line 6 minus (-) Line 7 minus (-)Line 8.

Line 9- Multiply total number of rooms of lodging facility (x) the number of days in reporting period (quarter) = cumulative number of rooms available for period.
Example: Facility with SQ rooms x 91 days (April 30, May-31, June 30) = 4550 available rooms per period.

Line 10- List actual number of rooms occupied (retired) per reporting period.

**WAYNE COUNTY HOTEL ROOM RENTAL EXCISE TAX
QUARTERLY REPORT**

OFFICE USE ONLY

Date Paid _____

Check # _____

PLEASE TYPE OR PRINT LEGIBLY

OPERATOR'S HOTEL ROOM RENTAL EXCISE TAX NUMBER: _____

Operator's Legal Name: _____

Trade Name- (DBA): _____

Address: _____ City: _____ State: _____ Zip: _____

Phone _____ Email address: _____ Tax Reporting Period: _____ From: _____ To: _____

1.	Gross receipts	\$
2.	Less exempt receipts	\$
3.	Taxable receipts	\$
4.	Amount tax collected at 3%	\$
5.	Plus late payment fee at .75%/month	\$
6.	Plus late filing fee of \$50.00	\$
7.	Less tax exemption credits	\$
8.	Total payment due (4+5+6-7)	\$

9. Total number of rooms _____ x _____ (days in period) = _____ Available rooms per period.

10. Actual number of rooms occupied for period _____

This tax is to be collected by the operator of each facility from each patron who rents a room. Each operator is required to file a tax return and remit tax due on or before the 25th day of the month following the close of the calendar quarter. If there is no tax due for given period, file return indicating "**NO TAX DUE**" on Line -8.

I certify that the information provided on this report has been examined by me, and is, to the best of my knowledge,

true, correct, and complete.

Name: _____

Title: _____

Signature: _____

Date: _____

Phone: _____

Remit by the 25th of each January, April, July, and October for the prior calendar quarter.
Make check payable to: WAYNE COUNTY TREASURER
Mail to: The WAYNE COUNTY TREASURER'S OFFICE